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10 IN THE UNITED STATES DISTRICT COURT
11 FOR THE NORTHERN DISTRICT OF CALIFORNIA
12 OAKLAND DIVISION

13 **In re**
14 **ANTHONY SCOTT LEVANDOWSKI,**
15 **Debtor.**

Case Nos 4:22-cv-02781-YGR
4:22-cv-02783-YGR
4:22-cv-02786-YGR
4:22-cv-02789-YGR

16 On appeal from:
17 Bankruptcy Case No. 20-30242 (HLB)
18 Chapter 11

19 (Jointly Administered)

20 **STIPULATION RE BRIEFING
21 SCHEDEULE FOR APPEALS**

22 **THE UNITED STATES OF AMERICA on
23 behalf of THE INTERNAL REVENUE
24 SERVICE**

25 - and -

26 **CALIFORNIA FRANCHISE TAX
27 BOARD,**

28 Appellants,

v.

ANTHONY SCOTT LEVANDOWSKI,

Appellee.

* All papers shall be filed in the Lead Case,
No. 22-cv-02781-YGR.

1 SUBJECT TO THE APPROVAL OF THE COURT, the parties hereby stipulate to the following:

2 WHEREAS, the bankruptcy court in the underlying bankruptcy case (Case No. 20-30242-HLB) entered two related orders on May 2, 2022: one granting Debtor's motion to determine the tax effect of a settlement payment, ("Tax Order", Bankruptcy Court Dkt. No. 1028) and the other confirming Mr. Levandowski's Chapter 11 Plan dated March 29, 2022 ("Confirmation Order", Bankruptcy Court Dkt. No. 1030); and

7 WHEREAS, the United States on behalf of the Internal Revenue Service ("IRS") and the California Franchise Tax Board ("FTB") each filed separate notices of appeals of the Tax Order and the Confirmation Order, which the District Court docketed under case numbers 4:22-cv-02781, 4:22-cv-02783, 4:22-cv-02786 and 4:22-cv-02789 (collectively, "Appeals"); and

11 WHEREAS, the Court entered the Order Directing Joint Administration of Appeals Pursuant to Federal Rule of Civil Procedure 42(a) on June 1, 2022, ordering the joint administration of the Appeals under case number 4:22-cv-02781 for procedural purposes only; and

15 WHEREAS, on June 6, 2022, the clerk of the bankruptcy court clerk transmitted the record on appeal to the District Court as to each of the Appeals. Dkt. Nos. 20, 21, 22 and 23; and

17 WHEREAS, counsel for all three Parties have agreed to a mutually agreeable briefing schedule;

19 **THEREFORE, IT IS HEREBY STIPULATED AND AGREED**, by and between the respective attorneys of record for the stated Parties, subject to the Court's approval, as follows:

21 1. The deadline for FTB and the United States to file and serve their opening briefs shall be July 15, 2022;

23 2. The deadline for Mr. Levandowski to file and serve his responsive briefs shall be 39 days after service of FTB's and the United States' opening briefs;

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1 3. The deadline for FTB and the United States to file and serve their reply briefs shall be
2 14 days after service of Mr. Levandowski's responsive brief(s).

3 Dated: June 30, 2022

Respectfully submitted,

4 DAVID A. HUBBERT
5 Deputy Assistant Attorney General

6 */s/ Boris Kukso*
7 BORIS KUKSO
8 AMY MATCHISON
9 *Attorneys for Appellant*
10 *United States of America*

11 Dated: June 30, 2022

12 ROB BONTA
13 Attorney General of California
14 MICHAEL D. GOWE
15 Supervising Deputy Attorney General

16 */s/ Cara M. Porter*
17 CARA M. PORTER
18 Deputy Attorney General
19 *Attorneys for Appellant*
20 *California Franchise Tax Board*

21 Dated: June 30, 2022

22 GOODWIN PROCTER LLP

23 */s/ Aaron S. Thompson*
24 AARON S. THOMPSON
25 *Attorneys for*
26 *Debtor and Appellee Anthony S.*
27 *Levandowski*

ECF CERTIFICATION

Pursuant to Local Rule 5-1(h)(3), the filing attorney attests that she has obtained concurrence regarding the filing of this document from the signatories to the document.

/s/ Cara M. Porter
CARA M. PORTER
Deputy Attorney General